

Audit or Review - Testing Heading wise Checkpoints Report

Client Name: GBR Technologies

Audit No: GBR25-3 - Statutory Audit ICAI

SI No	Heading	Check Point	Assertions	Workpaper Ref/Index
1	Checklist for Compliance of CARO 2020: 3(i)(a)(A) Whether the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment:	Whether records of Property, Plant and Equipment are maintained showing the following particulars: (i) Sufficient description (distinctive numbers, purchase agreement, documents, records and registration references, etc.) of the asset to make identificati	Mandatory: Yes Test Result: Yes Annexure: Yes	Workpaper Ref: WP001 Comments: Remarks By: Admin On: 11/28/2025 13:05:59
2	Checklist for Compliance of CARO 2020: 3(i)(a)(A) Whether the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment:	Whether aggregate original cost, depreciation to date and impairment loss, if any, as per the register/ records agrees with General Ledger balances? If not, note the disagreements in respect of each class of assets.	Mandatory: Yes Test Result: Yes Annexure: No	Workpaper Ref: WP001 Comments: Remarks By: Admin On: 11/28/2025 13:10:31
3	Checklist for Compliance of CARO 2020: 3(i)(a)(A) Whether the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment:	Conclusion:	Mandatory: Yes Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Admin On: 11/28/2025 13:13:15
4	Cash And Bank	a) Obtain the Bank statements of the company on a random basis and specially for the ones of year end.	Mandatory: Yes Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Admin On: 11/28/2025 13:13:17
5	Cash And Bank	b) Understand on how bank payments are made by the organization.	Mandatory: Yes Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Admin On: 11/28/2025 13:13:18
6	Cash And Bank	c) Obtain bank reconciliations for the months of January, 20XX and March, 20XX.	Mandatory: Yes Test Result: Yes Annexure: No	Workpaper Ref: Comments: Remarks By: Admin On: 11/28/2025 13:13:20
7	Cash And Bank	d) Obtain Fixed deposit certificate and Interest on FD working at year end.	Mandatory: Yes Test Result: NA Annexure: No	Workpaper Ref: Comments: Remarks By: Admin On: 11/28/2025 13:11:15
8	Cash And Bank	e) Analyse by Variance Analysis on Balance with Banks: on Current	Mandatory: Yes Test Result: No Annexure: No	Workpaper Ref: Comments: Remarks By: Admin

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8	Cash And Bank	Accounts: Fixed Deposit ((upto 12 months maturity) and Cash on Hand for the Current and Previous Year	Mandatory: Yes Test Result: No Annexure: No	On: 11/28/2025 13:11:12

Audit or Review - Testing Check Point Observation Details

SI No	Check Point	Observations	Remarks By	Client Remarks
1	Whether records of Property, Plant and Equipment are maintained showing the following particulars: (i) Sufficient description (distinctive numbers, purchase agreement, documents, records and registration references, etc.) of the asset to make identificati	Send related doc	Admin(Admin)	-